# SUPREME COURT OF THE UNITED STATES

No. 9, Original.—October Term, 1965.

United States of America, Plaintiff,

*v.*

State of Louisiana et al.

The motion by the United States for the entry of a supplemental decree is granted and a supplemental decree is entered.

Supplemental Decree.—December 13, 1965.

For the purpose of giving effect to the conclusions of this Court as stated in its opinion, announced May 31, 1960, and the decree entered by this Court on December 12, 1960, it is ordered, adjudged and decreed as follows:

1. As against the defendant State of Louisiana, the United States is entitled to all the lands, minerals and other natural resources underlying the Gulf of Mexico, south of grid line y=499,394.40 on the Louisiana Plane Coordinate System, South Zone, that are more than three geographical miles seaward from a line described as follows (coordinates refer to the Louisiana Plane Coordinate System, South Zone):

> Beginning at the point where grid line y=499,-394.40 intersects the line of mean low water on the eastern side of Chandeleur Island, thence southerly along the line of mean low water on the eastern side of the Chandeleur Islands, and by straight lines across channels between the islands, to the southwesternmost extremity of Errol Shoal, at latitude 29°35′48″ N., longitude 89°00′48″ W. (x=2,737,-287.96, y=345,654.41); thence to Pass a Loutre lighted whistle buoy 4, at latitude 29°09′55.9″ N., longitude 88°56′54.4″ W. (x=2,761,169.19, y=189,334.14); thence to south Pass lighted whistle buoy 2, at latitude 28°58′44.9″ N., longitude

89°06′36.9″ W. (x=2,710,848.37, y=120,529.25); thence to Southwest Pass entrance mid-channel lighted whistle buoy, at latitude 28°52′37.1″ N., longitude 89°25′57.1″ W. (x=2,608,424.04, y=81,526.86); thence to Ship Shoal lighthouse at latitude 28°54′51.512″ N., longitude 91°04′15.985″ W. (x=2,083,908.09, y=90,154.12); thence to Calcasieu Pass lighted whistle buoy 1, at latitude 29°36′21.7″ N., longitude 93°19′07.6″ W. (x=1,369,080.08, y=347,060.52); thence to Sabine Pass lighted whistle buoy 1, at latitude 29°36′16″ N., longitude 93°48′-31.2″ W. (x=1,213,416.18, y=349,514.72).

2. The State of Louisiana is not entitled to any interest in the lands, minerals or resources described in paragraph 1 hereof, and said State, its privies, assigns, lessees and other persons claiming under it are hereby enjoined from interfering with the rights of the United States in such lands, minerals and resources.

3. With the exceptions provided by § 5 of the Submerged Lands Act, 43 U. S. C. § 1313 (1964 ed.), the State of Louisiana is entitled, as against the United States, to all the lands, minerals and other natural resources in the portions of the disputed area described in this paragraph. These portions of the disputed area are bounded on the landward side by the seaward boundary of Zone 1, as delineated on Exhibit A to the parties' Interim Agreement of October 12, 1956, as amended, on file with the Court. They are bounded on the seaward side by lines three geographical miles seaward from baselines as herein described, consisting of (1) segments of, or salient points on, the line of mean low water on the mainland, on naturally formed islands, or on naturally formed low-tide elevations situated wholly or partly within three geographical miles from the low-water line on the mainland or on such islands, and (2) straight lines across designated openings in the low-water line. As used herein, "salient point" means any point on the low-

water line, so situated that there is some area within three geographical miles seaward from such point that is more than three geographical miles from all other points on the baseline. These baselines are ambulatory and subject to continual modification by natural or artificial changes in the shore line to the extent the law may provide, but for purposes of present identification and practical administration until notice by either party to the other they are described herein by their coordinates in the Louisiana Plane Coordinate System, South Zone, as shown by Exhibits 1 to 4, inclusive, filed with the Motion of the United States herein. Each three-mile line is to be drawn in such manner that every point on the three-mile line is exactly three geographical miles from the nearest point or points on the baseline, continuing in each direction until it meets another specified boundary of the particular portion of the disputed area. The portions of the disputed area referred to herein are as follows:

(a) In the vicinity of Calcasieu Pass, all that portion of the disputed area bounded on the landward side by the seaward boundary of Zone 1, and bounded on the seaward side by a line three geographical miles seaward from the tip of the western jetty, at x=1,362,416, y=397,822; from the tip of the eastern jetty, at x=1,363,392, y=397,870; and from a straight line between said points.

(b) In the vicinity of Marsh Island and Atchafalaya Bay, all that portion of the disputed area bounded on the landward side by the seaward boundary of Zone 1, and bounded on the seaward side by a line three geographical miles seaward from salient points on islands and low-tide elevations at x=1,778,769, y=324,757; x=1,782,391, y=321,876; x=1,783,067, y=321,331; x=1,791,584, y=307,545; x=1,809,845, y=296,285; x=1,820,994, y=291,804; x=1,843,527, y=271,423; x=1,834,019, y=270,301; x=1,835,344, y=270,839; x=1,843,467, y=

275,912; x=1,844,320, y=278,858; x=1,875,200, y=285,729; and x=1,877,582, y=283,274; three geographical miles seaward from a straight line between South Point, Marsh Island, at x=1,863,474, y=298,772, and Point Au Fer, at x=1,993,420, y=241,930; and three geographical miles seaward from a salient point on a low-tide elevation at x=1,987,371, y=241,272.

(c) In East Bay, all that portion of the disputed area bounded on the landward side by the seaward boundary of Zone 1, and bounded on the seaward side by a line three geographical miles seaward from salient points on the mean low-water line at x=2,639,545, y=126,825; x=2,641,835, y=129,725; and x=2,644,940, y=134,910, and from the line of mean low water which may be considered to consist of straight lines between said points; three geographical miles seaward from a salient point on a low-tide elevation at x=2,672,315, y=141,745; three geographical miles seaward from the line of mean low-water which may be considered to consist of straight lines between the points x=2,673,482, y=141,245; x=2,678,500, y=139,250; and x=2,682,605, y=136,895; and three geographical miles seaward from a salient point on the mean low-water line at x=2,685,325, y=133,800.

(d) Between Pass a Loutre and Breton Island, all that portion of the disputed area west of grid line x=2,740,710, bounded on the landward side by the seaward boundary of Zone 1, and bounded on the seaward side by a line three geographical miles seaward from salient points on the mainland, on islands, or on low-tide elevations at x=2,738,320, y=210,230; x=2,737,065, y=210,155; x=2,727,090, y=209,195; x=2,709,100, y=220,995; x=2,708,835, y=221,440; x=2,707,635, y=223,640; x=2,701,500, y=232,820; x=2,700,735, y=234,640; x=2,689,305, y=250,395; and x=2,688,235, y=252,215; and three

geographical miles seaward from a straight line between the eastern headland of Main Pass, at x=2,681,915, y=257,755, and the southern extremity of Breton Island, at x=2,678,009, y=294,303.

4. The United States is not entitled, as against the State of Louisiana, to any interest in the lands, minerals or resources described in paragraph 3 hereof, with the exceptions provided by § 5 of the Submerged Lands Act, 43 U. S. C. § 1313 (1964 ed.).

5. All sums now held impounded by the United States under the Interim Agreement of October 12, 1956, as amended, derived from or attributable to the lands, minerals or resources described in paragraph 1 hereof are hereby released to the United States absolutely, and the United States is hereby relieved of any obligation under said agreement to impound any sums hereafter received by it, derived from or attributable to said lands, minerals, or resources.

6. All sums now held impounded by the State of Louisiana under the Interim Agreement of October 12, 1956, as amended, derived from or attributable to the lands, minerals or resources described in paragraph 3 hereof are hereby released to the State of Louisiana absolutely, and the State of Louisiana is hereby relieved of any obligation under said agreement to impound any sums hereafter received by it, derived from or attributable to said lands, minerals or resources.

7. Within 75 days after the entry of this decree—

(a) The State of Louisiana shall pay to the United States or other persons entitled thereto under the Interim Agreement of October 12, 1956, as amended, all sums, if any, now held impounded by the State of Louisiana under said agreement, derived from or attributable to the lands, minerals or resources described in paragraph 1 hereof;

(b) The State of Louisiana shall render to the United States and file with the Court a true, full,

accurate and appropriate account of any and all other sums of money derived by the State of Louisiana since June 5, 1950, either by sale, leasing, licensing, exploitation or otherwise from or on account of any of the lands, minerals or resources described in paragraph 1 hereof;

(c) The United States shall pay to the State of Louisiana or other persons entitled thereto under the Interim Agreement, as amended, all sums, if any, now held impounded by the United States under said agreement, derived from or attributable to the lands, minerals or resources described in paragraph 3 hereof;

(d) The United States shall render to the State of Louisiana and file with the Court a true, full, accurate and appropriate account of any and all other sums of money derived by the United States either by sale, leasing, licensing, exploitation or otherwise from or on account of the lands, minerals or resources described in paragraph 3 hereof.

8. Within 60 days after receiving the account provided for by paragraph 7 (b) or 7 (d) hereof, a party may serve on the other and file with the Court its objections thereto. Thereafter either party may file such motion or motions at such time as may be appropriate to have the account settled in conjunction with the issues concerning the areas still in dispute. If neither party files such an objection within 60 days, then each party shall forthwith pay to any third person any amount shown by such accounts to be payable by it to such person, and the party whose obligation to the other party is shown by such accounts to be the greater shall forthwith pay to the other party the net balance so shown to be due. If objections are filed but any undisputed net balance is shown which will be due from one party to the other party or to any third person regardless of what may be the ultimate ruling on the objections, the party so shown to be under any such obligation shall forthwith pay each

such undisputed balance to the other party or other person so shown to be entitled thereto. The payments directed by paragraph 7 (a) and 7 (c) hereof shall be made irrespective of the accounting provided for by paragraph 7 (b) and 7 (d).

9. Until further order of the Court or agreement of the parties filed with the Court, both parties shall continue to recognize as a single lease for all purposes any existing lease now being administered under the Interim Agreement of October 12, 1956, as amended, that covers lands, minerals, or resources part of which are described in paragraph 1 or paragraph 3 hereof and part of which remain in dispute (including any existing leasehold partly in Zone 1 and partly within the area confirmed to the United States by this decree); but the party hereby awarded part of the lands, minerals, or resources covered by any such lease shall hereafter administer the lease as to such lands, minerals, or resources as sole lessor, shall be entitled to receive from the lessee all payments hereafter due under said lease to the extent that they are derived from or attributable to such part of the lands, minerals, or resources covered by the lease, and shall be under no duty to account for or impound any payments so received. Either party, for its own convenience, may nevertheless impound any or all of such moneys if it wishes to do so, or may terminate such impoundment in whole or in part at any time, without further order of the Court or agreement of the other party. In all other respects each such lease (including any existing leasehold partly in Zone 1 and partly within the area confirmed to the United States by this decree) shall continue to be administered as at present.

10. Nothing in this supplemental decree or the proceedings leading to it shall prejudice any rights, claims or defenses of the United States or of the State of Louisiana with respect to the remainder of the disputed area or past or future payments derived therefrom or attributable thereto or the operation of the Interim

Agreement of October 12, 1956, as amended, with respect to such area and payments.

11. The Court retains jurisdiction to entertain such further proceedings, enter such orders and issue such writs as may from time to time be deemed necessary or advisable to give proper force and effect to the decree of December 12, 1960, herein, or to this decree, including, if necessary, further adjustments of the accounting between the parties with respect to the lands, minerals and resources described in paragraph 1 and paragraph 3 of this decree.

THE CHIEF JUSTICE and MR. JUSTICE CLARK took no part in the consideration or decision of this motion or in the formulation of this decree.

FILE
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JOHN F. DAVIS,

NO. 9, ORIGINAL

# In the Supreme Court of the United States

OCTOBER TERM, 1965

UNITED STATES OF AMERICA,
Plaintiff,

v.

STATE OF LOUISIANA, ET AL,
Defendant.

## ACCOUNTING OF THE STATE OF LOUISIANA PURSUANT TO THE SUPPLEMENTAL DECREE RENDERED DECEMBER 13, 1965

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State of Louisiana.

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## ACCOUNTING OF THE STATE OF LOUISIANA PURSUANT TO THE SUPPLEMENTAL DECREE RENDERED DECEMBER 13, 1965

The State of Louisiana, through the Attorney General of Louisiana, and other undersigned counsel, pursuant to the Decree of this Honorable Court rendered December 13, 1965, renders its account of sums derived by the State since June 5, 1950 from or on account of lands described in Paragraph 1 of the Decree, as follows:

1.

No funds derived from lands described in Paragraph 1 of the Decree have been impounded pursuant to the Interim Agreement of October 12, 1956, as amended. Four leases then thought to be within Zone 1, which was considered Louisiana territory, embrace lands some part of which are now included in the description of Paragraph 1 of the Decree. As there was no impoundment pursuant to the Interim Agreement no payment is now due under Paragraph 7 (a)

of the Decree but accounting is due under Paragraph 7 (b) of the Decree:

The four leases are:

*Main Pass Area*

State Lease No. 3771
Block 6

State Lease No. 3772
Block 91

State Lease No. 3773
Block 7

*Chandeleur Area*

State Lease No. 4595
Block 16.

The sums received therefor subsequent to June 5, 1950 amount to $82,314.87 as shown in detail on Exhibit A attached hereto; $42.85 represents royalty received by Louisiana and is to be included in determining the net balance as provided by Paragraph 8 of the Decree. Although Louisiana's leases were made without warranty, Louisiana is agreeable to including the remaining $82,272.02 in determining the net balance between the United States and Louisiana as provided by Paragraph 8 of the Decree if the United States validates the leases to which Louisiana refers. If the United States does not validate and proposes to grant its own leases, the United States will not be entitled to double payment for the same area.

**2.**

There have been no sales made by Louisiana since

June 5, 1950 of lands lying within the area described in Paragraph 1 of the Decree. The sums received by Louisiana, excluding severance tax, subsequent to June 5, 1950 relating to such lands in whole or in part are shown in Exhibit B which gives the State Lease Number, the OCS lease number, the location and Block number, the period covered and whether the receipts are to defer drilling or for royalty, and the portion of such receipts related to that area if less than the whole of the receipt is applicable thereto. The total applicable to the area described in Paragraph 1 of the Decree is $430,370.54 and this sum is to be included in determining the net balance as provided by Paragraph 8 of the Decree.

**3.**

Sums received by the State of Louisiana for severance taxes subsequent to June 5, 1950 attributable to the areas described in Paragraph 1 of the Decree are shown on Exhibit C. This severance tax is not due to the United States but may be due, if not otherwise offset, to those who paid the tax. The amount is $23,840.99 including the tax applicable to a well on State Lease No. 1428, OCS No. 037, which is bottomed on land included in the area described in Paragraph 1 of the Decree though the surface location is beyond that area. This sum is not to be included in determining the net balance between the United States and Louisiana as provided in Paragraph 8 of the Decree.

**4.**

Louisiana is not required to account for money

received prior to June 5, 1950. See paragraph 7(b) of the Decree. Louisiana's oil and gas leases require a cash consideration and the lessee acquires the right to drill the area within one year of the date of the lease. No part of the cash consideration is returnable because of earlier drilling. The leases also provide that if drilling is not commenced within the year the lease shall terminate as to both parties unless on or before the anniversary date the lessee makes another payment of half the original consideration which will cover the privilege of deferring commencement of a well for a period of twelve months. No part of this payment is refundable for earlier drilling. Louisiana received a number of such payments before June 5, 1950 though the twelve months following did not expire until after June 5, 1950. For the purpose of making a full disclosure to the Court Louisiana has prepared by exhibit designated as Exhibit D and the total which the United States could claim if such payments were allocable by the day is there shown to be $621,009.71. This exhibit is furnished and filed for information only and not as representing any sums due by Louisiana to the United States of America or any lessee, and is not to be included in determining the net balance as provided by Paragraph 8 of the Decree.

**5.**

Dual payments are shown on Exhibit E. Such payments to Louisiana amount to $73,804.00. This exhibit is furnished and filed for information only and not as representing any sums due by Louisiana to the

United States of America or any lessee, and is not to be included in determining the net balance as provided by paragraph 8 of the Decree.

**6.**

Payments for rights of way have been received by the State totaling $50,955.60 applicable to lands described in Paragraph 1 of the Decree. Of this sum $3,472.69 has been deposited in escrow by the Register of the State Land Office, Escrow Agent, pursuant to Act 29 of 1964, La. R.S. 41:1174. None of this sum is impounded under the Interim Agreement. The United States of America has collected fees for the same rights of way. None of such fees were required to be impounded under the Interim Agreement and none have been so impounded. Such receipts are not governed by the Interim Agreement nor by the Decree, but details thereof are shown on Exhibit F for information only and not as representing any sums due by Louisiana to the United States of America or any lessee, and is not to be included in determining the net balance as provided by Paragraph 8 of the Decree.

**7.**

For the Court's information, we note that by tacit agreement between the State and the United States, and pursuant to authority contained in the Outer Continental Shelf Lands Act, Public Law 212, 83rd Congress, 1st Sess., 67 Stat. 462, Section 5, the Commissioner of Conservation of the State of Louisiana has regulated drilling operations throughout all areas de-

fined in the Interim Agreement of October 12, 1956 and has charged various fees which do not become a part of the general treasury of the State but which are dedicated by law to the Department to defray administrative expenses incident to regulation. Louisiana has never considered this as revenue attributable to land but as charges attributable to regulatory services and has not maintained detailed records such as those pertaining to bonus, so called delay rental and royalty. We understand the Government's position to be in accord with that of the State that accounting is not due for such fees.

Respectfully submitted,

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Special Assistants,
Attorney General,
State of Louisiana.

JOHN L. MADDEN,
Assistant Attorney General,
State of Louisiana.

## PROOF OF SERVICE

The undersigned, being one of the attorneys for the State of Louisiana, defendant herein, certifies that copies of the foregoing accounting have been properly served on the _____ day of February, 1966, by leaving copies thereof at the offices of the Attorney General and of the Solicitor General of the United States, respectively, in the Department of Justice Building, Washington, D. C.

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# EXHIBIT A

Sums Received From Lands In The Zone I Area As Described In The Interim Agreement of October 12, 1956, Subsequent To June 5, 1950

Area Described in Paragraph 1 of The U. S. Supreme Court Supplemental Decree Rendered December 13, 1965

| State Lease No. | Location | | Total Received | | Applicable To Area Described In Paragraph 1 of Decree | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Area | Block | Bonus | Subsequent Payment | Per cent | Bonus | Subsequent Payment | Royalty | Total |
| 3771 | Main Pass | 6 | $ 426,320.00 | | 1.64 | $ 6,991.65 | | | $ 6,991.65 |
| 3772 | Main Pass | 91 | 29,415.00 | $ 44,122.50(1) | 31.22 | 9,183.36 | $ 13,775.04(1) | $ 42.85(2) | 23,001.25 |
| 3773 | Main Pass | 7 | 441,192.00 | | 8.13 | 35,868.91 | | | 35,868.91 |
| 4595 | Chandeleur | 16 | 256,678.00 | | 6.41 | 16,453.06 | | | 16,453.06 |
| | | | | | | $ 68,496.98 | $ 13,775.04 | $ 42.85 | $ 82,314.87 |

(1) State oil and gas leases require a bonus. The lessee acquires the right to commence actual drilling within twelve (12) months. The leases in effect contain an option to defer the drilling by another twelve (12) months by paying a sum equal to half of the first consideration or bonus. Such subsequent payments are often called "delay rentals."

(2) The amount as shown represents the calculation of royalty based on a gross value and would therefore include sums received by the State as royalty and severance tax.

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# EXHIBIT B

Sums Received By The State of Louisiana Excluding Severance Tax Subsequent to June 5, 1950
Area Described in Paragraph 1 of The U. S. Supreme Court Supplemental Decree Rendered December 13, 1965

| Lease Number | | Location | | Period Covered | Total Received Payments Subsequent to Bonus (2) | Applicable To Area Described In Paragraph 1 of Decree | |
|---|---|---|---|---|---|---|---|
| State | OCS | Area | Block | | | Per cent | Payments Subsequent to Bonus |
| 1550 | 015 | S. Timbalier | 53 | 7/17/50 to 7/17/51 | $ 20,130 00 | 54 87 | $ 11,045 33 |
| 1516 | 255 | S. Pelto | 23 | 8/11/50 to 8/11/51 | 7,500 00 | 84 51 | 6,338 25 |
| 1517 | | S. Pelto | 24 | 7/17/50 to 7/17/51 | 40,300 00 | 82 67 | 33,316 01 |
| 1518 | 027 | S. Pelto | 25 | 7/17/50 to 7/17/51 | 90,600 00 | 80 83 | 73,231 98 |
| 774 | 070 | Ship Shoal | 107 | 9/12/50 to 9/12/51 | 18,750 00 | 100 00 | 18,750 00 |
| 776 | 066 | Ship Shoal | 112 | 9/12/50 to 9/12/51 | 10,000 00 | 95 45 | 9,545 00 |
| 777 | 067 | Ship Shoal | 113 | 9/12/50 to 9/12/51 | 7,500 00 | 93 61 | 7,020 75 |
| 778 | 064 | Ship Shoal | 114 | 9/12/50 to 9/12/51 | 7,500 00 | 91 77 | 6,882 75 |
| 779 | 065 | Ship Shoal | 117 | 9/12/50 to 9/12/51 | 3,750 00 | 100 00 | 3,750 00 |
| 780 | 068 | Ship Shoal | 118 | 9/12/50 to 9/12/51 | 3,750 00 | 100 00 | 3,750 00 |
| 781 | 069 | Ship Shoal | 119 | 9/12/50 to 9/12/51 | 5,000 00 | 100 00 | 5,000 00 |
| 684 | 045 | Eugene Island | 94 | 8/28/50 to 8/28/51 | 12,800 00 | 51 13 | 6,544 64 |
| 687 | 048 | Eugene Island | 111 | 8/28/50 to 8/28/51 | 12,800 00 | 100 00 | 12,800 00 |
| 694 | 052 | Eugene Island | 126 | 6/ 5/50 to 10/31/51 | 10,324 88(1) | 100 00 | 10,324 88(1) |
| 695 | 053 | Eugene Island | 128 | 8/28/50 to 8/28/51 | 8,772 35 | 100 00 | 8,772 35 |
| 696 | 054 | Eugene Island | 129 | 8/28/50 to 8/28/51 | 3,008 72 | 100 00 | 3,008 72 |
| 1662 | 229 | Eugene Island | 90 | 11/19/50 to 11/19/51 | 7,750 00 | 65 | 50 38 |
| 1663 | 228 | Eugene Island | 93 | 11/19/50 to 11/19/51 | 25,500 00 | 79 06 | 20,160 30 |
| 1664 | 230 | Eugene Island | 112 | 11/19/50 to 11/19/51 | 7,750 00 | 100 00 | 7,750 00 |
| 1098 | 152 | Vermilion | 61 | 6/19/50 to 6/19/51 | 5,500 00 | 14 14 | 777 70 |
| 1099 | 153 | Vermilion | 62 | 6/19/50 to 6/19/51 | 5,500 00 | 99 96 | 5,497 80 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1102 | ..... | Vermilion | 65 | 6/19/50 to 6/19/51 | 5,350.00 | 19.70 | 1,093.35 |
| 1192 | 154 | E. Cameron | 49 | 7/19/50 to 7/18/51 | 5,800.00 | 56.96 | 3,303.68 |
| 1193 | 155 | E. Cameron | 50 | 7/19/50 to 7/18/51 | 5,800.00 | 21.02 | 1,219.16 |
| 1194 | 156 | E. Cameron | 51 | 7/19/50 to 7/18/51 | 5,800.00 | .13 | 7.54 |
| 1196 | 157 | E. Cameron | 58 | 7/19/50 to 7/18/51 | 5,800.00 | 13.52 | 784.16 |
| 1197 | 158 | E. Cameron | 59 | 7/19/50 to 7/18/51 | 5,800.00 | 49.14 | 2,850.12 |
| 1200 | 159 | E. Cameron | 62 | 7/17/50 to 7/17/51 | 5,800.00 | 100.00 | 5,800.00 |
| 1201 | 160 | E. Cameron | 63 | 7/17/50 to 7/17/51 | 5,800.00 | 100.00 | 5,800.00 |
| 1202 | 089 | E. Cameron | 64 | 6/10/50 to 6/10/51 | 6,250.00 | 100.00 | 6,250.00 |
| 1203 | 090 | E. Cameron | 66 | 6/10/50 to 6/10/51 | 3,125.00 | 100.00 | 3,125.00 |
| 1204 | 161 | E. Cameron | 67 | 7/19/50 to 7/19/51 | 5,800.00 | 100.00 | 5,800.00 |
| 1207 | 162 | E. Cameron | 70 | 7/19/50 to 7/19/51 | 5,800.00 | 100.00 | 5,800.00 |
| 1208 | 163 | E. Cameron | 71 | 7/19/50 to 7/19/51 | 5,800.00 | 99.68 | 5,781.44 |
| 1628 | 0231 | E. Cameron | 75 | 11/19/50 to 11/19/51 | 50,500.00 | 100.00 | 50,500.00 |
| 1152 | 080 | W. Cameron | 109 | 6/10/50 to 6/10/51 | 1,562.50 | 77.12 | 1,205.00 |
| 1153 | 081 | W. Cameron | 110 | 6/10/50 to 6/10/51 | 37,500.00 | 99.91 | 37,466.25 |
| 1154 | 082 | W. Cameron | 111 | 6/10/50 to 6/10/51 | 1,562.50 | 100.00 | 1,562.50 |
| 1157 | 250 | W. Cameron | 131 | 6/10/50 to 6/10/51 | 28,875.00 | 100.00 | 28,875.00 |
| 1158 | 251 | W. Cameron | 132 | 7/27/50 to 1/27/51 | 100.00(2) | ..... | 100.00(2) |
| 1159 | 083 | W. Cameron | 134 | 6/10/50 to 6/10/51 | 1,562.50 | 100.00 | 1,562.50 |
| 1160 | 252 | W. Cameron | 135 | 6/10/50 to 6/10/51 | 6,500.00 | 100.00 | 6,500.00 |
| 1164 | 253 | W. Cameron | 149 | 6/14/50 to 12/14/50 | 100.00(2) | ..... | 100.00(2) |
| 1165 | 254 | W. Cameron | 150 | 6/26/50 to 12/14/50 | 100.00(2) | ..... | 100.00(2) |
| 1262 | 373 | Main Pass | 40 | 8/ 5/50 to 8/ 5/51 | 3,750.00 | 12.48 | 468.00 |
| | | | | | | | $ 430,370.54 |

(1) The amount as shown represents royalty receipts.

(2) Each item represents two payments on Shut-in Gas Wells for the period shown.

(3) For explanation see note (1) to Exhibit A except as noted in (1) and (2) hereof.

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# EXHIBIT C

Sums Received By The State of Louisiana For Severance Tax Subsequent to June 5, 1950
Area Described in Paragraph 1 of the U. S. Supreme Court Supplemental Decree Rendered December 13, 1965

| Lease Number | | Location | | Period Covered | Total Received |
|---|---|---|---|---|---|
| State | OCS | Area | Block | | |
| 693 | 051 | Eugene Island | 125 | 11/ 1/50 to 12/11/50 | $ 5,216.86 |
| 694 | 052 | Eugene Island | 126 | 6/ 5/50 to 12/11/50 | 11,675.63 |
| 1428 | 037 | South Timbalier | 52 | 9/ 1/50 to 3/31/53 | 6,948.50(1) |
| | | | | | $ 23,840.99 |

(1) Bottom location of State Lease 1428 Well No. A-3, which was the only well on this lease that produced, was located in the area described in Paragraph 1 of the Decree, however, the surface location was in the area which remains in dispute.

# EXHIBIT D

Sums Received Prior to June 5, 1950, For Option To Delay Operations For A One Year Period of Which a Part Extended Beyond June 5, 1950

Area Described in Paragraph 1 of the U. S. Supreme Court Supplemental Decree Rendered December 13, 1965

| Lease Number | | Location | | Period Commencing | Total Payment | A (1) | B (2) |
|---|---|---|---|---|---|---|---|
| State | OCS | Area | Block | | | | |
| 1192 | 154 | E. Cameron | 49 | 7/17/49 | $ 5,800.00 | 56.86 | 379.59 |
| 1193 | 155 | E. Cameron | 50 | 7/17/49 | 5,800.00 | 10.46 | 69.83 |
| 1196 | 157 | E. Cameron | 58 | 7/17/49 | 5,800.00 | 13.49 | 90.06 |
| 1197 | 158 | E. Cameron | 59 | 7/17/49 | 5,800.00 | 49.14 | 328.05 |
| 1198 | ..... | E. Cameron | 60 | 7/17/49 | 5,800.00 | 69.90 | 466.64 |
| 1199 | ..... | E. Cameron | 61 | 7/17/49 | 5,800.00 | 100.00 | 667.58 |
| 1200 | 159 | E. Cameron | 62 | 7/17/49 | 5,800.00 | 100.00 | 667.58 |
| 1201 | 160 | E. Cameron | 63 | 7/17/49 | 5,800.00 | 100.00 | 667.58 |
| 1202 | 089 | E. Cameron | 64 | 6/10/49 | 6,250.00 | 100.00 | 85.63 |
| 1203 | 090 | E. Cameron | 66 | 6/10/49 | 3,125.00 | 100.00 | 42.81 |
| 1204 | 161 | E. Cameron | 67 | 7/17/49 | 5,800.00 | 100.00 | 667.58 |
| 1207 | 162 | E. Cameron | 68 | 7/17/49 | 5,800.00 | 100.00 | 667.58 |
| 1208 | 163 | E. Cameron | 69 | 7/17/49 | 5,800.00 | 100.00 | 667.58 |
| 1625 | 184 | E. Cameron | 72 | 11/19/49 | 125,625.00 | 77.26 | 44,403.98 |
| 1626 | 185 | E. Cameron | 73 | 11/19/49 | 7,200.00 | 50.40 | 1,660.18 |
| 1627 | 186 | E. Cameron | 74 | 11/19/49 | 3,600.00 | 100.00 | 1,647.00 |
| 1628 | 231 | E. Cameron | 75 | 11/19/49 | 50,500.00 | 100.00 | 23,103.75 |
| 1629 | 402 | E. Cameron | 76 | 11/19/49 | 52,775.00 | 100.00 | 24,144.56 |
| 1630 | ..... | E. Cameron | 81 | 11/19/49 | 13,887.50 | 100.00 | 6,353.53 |
| 1631 | ..... | E. Cameron | 82 | 11/19/49 | 67,650.00 | 100.00 | 30,949.88 |
| 1632 | 187 | E. Cameron | 83 | 11/19/49 | 7,575.00 | 100.00 | 3,465.56 |
| 1633 | 212 | E. Cameron | 88 | 11/19/49 | 15,050.00 | 100.00 | 6,885.38 |
| 1634 | 213 | E. Cameron | 89 | 11/19/49 | 17,550.00 | 100.00 | 8,029.13 |
| 1635 | 214 | E. Cameron | 89 | 11/19/49 | 12,250.00 | 100.00 | 5,604.38 |
| 1636 | 215 | E. Cameron | 89 | 11/19/49 | 5,050.00 | 100.00 | 2,310.38 |
| 684 | 045 | Eugene Island | 94 | 8/28/49 | 12,800.00 | 51.13 | 1,505.92 |

COPY BOUND VERTICAL

## EXHIBIT D (Continued)

| Lease Number | | Location | | Period Commencing | Total Payment | A (1) | B (2) |
|---|---|---|---|---|---|---|---|
| State | OCS | Area | Block | | | | |
| 685 | 046 | Eugene Island | 95 | 8/28/49 | $ 12,800.00 | $ 14.19 | $ 417.94 |
| 686 | 047 | Eugene Island | 110 | 8/28/49 | 12,800.00 | 99.70 | 2,936.44 |
| 687 | 048 | Eugene Island | 111 | 8/28/49 | 12,800.00 | 100.00 | 2,945.28 |
| 691 | 049 | Eugene Island | 119 | 8/28/49 | 12,800.00 | 64.94 | 1,912.66 |
| 692 | 050 | Eugene Island | 120 | 8/28/49 | 12,800.00 | 27.70 | 815.84 |
| 693 | 051 | Eugene Island | 125 | 8/28/49 | 12,800.00 | 100.00 | 2,945.28 |
| 694 | 052 | Eugene Island | 126 | 8/28/49 | 12,800.00 | 100.00 | 2,945.28 |
| 695 | 053 | Eugene Island | 128 | 8/28/49 | 8,772.35 | 100.00 | 2,018.52 |
| 696 | 054 | Eugene Island | 129 | 8/28/49 | 3,008.72 | 100.00 | 692.31 |
| 1663 | 228 | Eugene Island | 93 | 11/19/49 | 25,500.00 | 79.06 | 9,223.34 |
| 1664 | 230 | Eugene Island | 112 | 11/19/49 | 7,750.00 | 100.00 | 3,545.63 |
| 1262 | 373 | Main Pass | 40 | 8/ 5/49 | 3,750.00 | 12.48 | 78.20 |
| 771 | | Ship Shoal | 100 | 9/12/49 | 10,000.00 | 28.31 | 767.77 |
| 773 | | Ship Shoal | 106 | 9/12/49 | 10,000.00 | 100.00 | 2,712.00 |
| 774 | 070 | Ship Shoal | 107 | 9/12/49 | 18,750.00 | 100.00 | 5,085.00 |
| 775 | | Ship Shoal | 108 | 9/12/49 | 5,000.00 | 100.00 | 1,356.00 |
| 776 | 066 | Ship Shoal | 112 | 9/12/49 | 10,000.00 | 95.45 | 2,588.60 |
| 777 | 067 | Ship Shoal | 113 | 9/12/49 | 7,500.00 | 93.61 | 1,904.03 |
| 778 | 064 | Ship Shoal | 114 | 9/12/49 | 7,500.00 | 91.77 | 1,866.60 |
| 779 | 065 | Ship Shoal | 117 | 9/12/49 | 3,750.00 | 100.00 | 1,017.00 |
| 780 | 068 | Ship Shoal | 118 | 9/12/49 | 3,750.00 | 100.00 | 1,017.00 |
| 781 | 069 | Ship Shoal | 119 | 9/12/49 | 5,000.00 | 100.00 | 1,356.00 |
| 782 | | Ship Shoal | 124 | 9/12/49 | 5,000.00 | 100.00 | 1,356.00 |
| 1404 | | Ship Shoal | 108 | 5/10/50 | 6,312.50 | 100.00 | 5,880.09 |
| 1405 | | Ship Shoal | 109 | 5/10/50 | 3,787.50 | 100.00 | 3,528.06 |
| 1407 | 388 | Ship Shoal | 117 | 5/10/50 | 2,375.00 | 100.00 | 2,212.31 |
| 1408 | 389 | Ship Shoal | 118 | 5/10/50 | 5,025.00 | 100.00 | 4,680.78 |
| 1409 | 040 | Ship Shoal | 119 | 5/10/50 | 4,062.50 | 100.00 | 3,784.22 |
| 1410 | 038 | Ship Shoal | 120 | 5/10/50 | 4,062.50 | 100.00 | 3,784.22 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1516 | 255 | South Pelto | 23 | 8/11/49 | 7,500.00 | 84.51 | 1,163.70 |
| 1518 | | South Pelto | 25 | 7/17/49 | 90,600.00 | 80.93 | 8,429.00 |
| 1035 | 019 | S. Timbalier | 54 | 4/25/50 | 9,612.50 | 6.38 | 544.41 |
| 1036 | 028 | S. Timbalier | 55 | 4/25/50 | 9,612.50 | 3.15 | 268.76 |
| 1037 | 018 | S. Timbalier | 66 | 4/25/50 | 46,325.00 | 100.00 | 41,122.70 |
| 1038 | 020 | S. Timbalier | 67 | 4/25/50 | 46,325.00 | 100.00 | 41,122.70 |
| 1043 | 017 | S. Timbalier | 82 | 4/25/50 | 9,612.50 | 100.00 | 8,533.02 |
| 1044 | 022 | S. Timbalier | 83 | 4/25/50 | 9,612.50 | 100.00 | 8,533.02 |
| 1428 | 037 | S. Timbalier | 52 | 5/10/50 | 79,215.99 | 36.27 | 26,685.95 |
| 1550 | 015 | S. Timbalier | 53 | 7/17/49 | 20,130.00 | 54.87 | 1,271.32 |
| 1551 | | S. Timbalier | 63 | 7/17/49 | 100,000.00 | 100.00 | 11,510.00 |
| 1552 | | S. Timbalier | 64 | 7/17/49 | 12,500.00 | 100.00 | 1,438.75 |
| 1555 | | S. Timbalier | 86 | 7/17/49 | 50,000.00 | 100.00 | 5,755.00 |
| 1098 | 152 | Vermilion | 61 | 6/19/49 | 5,500.00 | 14.08 | 29.74 |
| 1099 | 153 | Vermilion | 62 | 6/19/49 | 5,500.00 | 99.96 | 211.16 |
| 1102 | | Vermilion | 65 | 6/19/49 | 5,550.00 | 19.70 | 41.98 |
| 1371 | 167 | Vermilion | 95 | 3/15/50 | 19,375.00 | 100.00 | 15,021.44 |
| 1372 | 169 | Vermilion | 96 | 3/15/50 | 7,500.00 | 100.00 | 5,814.75 |
| 1373 | 168 | Vermilion | 108 | 3/15/50 | 7,500.00 | 100.00 | 5,814.75 |
| 1443 | 170 | Vermilion | 75 | 5/10/50 | 19,050.00 | 6.56 | 1,160.70 |
| 1444 | 171 | Vermilion | 78 | 5/10/50 | 7,550.00 | 97.57 | 6,842.04 |
| 1446 | 172 | Vermilion | 86 | 5/10/50 | 12,550.00 | 100.00 | 11,656.44 |
| 1447 | 173 | Vermilion | 87 | 5/10/50 | 5,050.00 | 100.00 | 4,690.44 |
| 1152 | 080 | W. Cameron | 109 | 6/10/49 | 1,562.50 | 77.12 | 16.51 |
| 1153 | 081 | W. Cameron | 110 | 6/10/49 | 37,500.00 | 99.91 | 513.66 |
| 1154 | 082 | W. Cameron | 111 | 6/10/49 | 1,562.50 | 100.00 | 21.41 |
| 1157 | 250 | W. Cameron | 131 | 6/10/49 | 1,562.50 | 100.00 | 21.41 |
| 1158 | 251 | W. Cameron | 132 | 6/10/49 | 41,750.00 | 100.00 | 571.98 |
| 1159 | 083 | W. Cameron | 134 | 6/10/49 | 1,562.50 | 100.00 | 21.41 |
| 1160 | 252 | W. Cameron | 135 | 6/10/49 | 6,500.00 | 100.00 | 89.05 |
| 1165 | 254 | W. Cameron | 150 | 6/10/49 | 28,875.00 | 100.00 | 395.59 |
| 1166 | | W. Cameron | 151 | 6/10/49 | 1,562.50 | 100.00 | 21.41 |
| 1167 | | W. Cameron | 152 | 6/10/49 | 1,562.50 | 100.00 | 21.41 |
| 1168 | | W. Cameron | 165 | 6/10/49 | 1,562.50 | 100.00 | 21.41 |
| 1169 | | W. Cameron | 166 | 6/10/49 | 1,562.50 | 100.00 | 21.41 |

## EXHIBIT D (Continued)

| Lease Number | | Location | | Period Commencing | Total Payment | A (1) | B (2) |
|---|---|---|---|---|---|---|---|
| State | OCS | Area | Block | | | | |
| 1437 | 039 | W. Cameron | 98 | 5/10/50 | $ 11,362.50 | $ 92.41 | $ 9,743.48 |
| 1438 | 220 | W. Cameron | 99 | 5/10/50 | 21,050.00 | 31.19 | 6,098.03 |
| 1439 | 041 | W. Cameron | 111 | 5/10/50 | 32,687.50 | 100.00 | 30,360.15 |
| 1442 | | W. Cameron | 133 | 5/10/50 | 1,875.00 | 100.00 | 1,741.50 |
| 1557 | | W. Cameron | 172 | 8/11/49 | 16,250.00 | 100.00 | 2,983.50 |
| 1558 | | W. Cameron | 173 | 8/11/49 | 120,000.00 | 100.00 | 22,032.00 |
| 1559 | | W. Cameron | 174 | 7/17/49 | 2,630.00 | 100.00 | 302.71 |
| 1560 | | W. Cameron | 175 | 7/17/49 | 7,750.00 | 100.00 | 892.03 |
| 1561 | | W. Cameron | 176 | 7/17/49 | 7,750.00 | 100.00 | 892.03 |
| 1564 | | W. Cameron | 179 | 8/11/49 | 53,125.00 | 100.00 | 9,753.75 |
| 1566 | | W. Cameron | 181 | 8/11/49 | 16,250.00 | 100.00 | 2,983.50 |
| 1567 | | W. Cameron | 189 | 8/11/49 | 8,750.00 | 100.00 | 1,606.50 |
| 1568 | | W. Cameron | 190 | 8/11/49 | 4,375.00 | 100.00 | 803.25 |
| 1650 | | W. Cameron | 167 | 11/19/49 | 3,193.75 | 100.00 | 1,461 14 |
| 1651 | | W. Cameron | 168 | 11/19/49 | 18,887.50 | 100.00 | 8,641.03 |
| 1654 | 188 | W. Cameron | 191 | 11/19/49 | 10,150.00 | 100.00 | 4,643.63 |
| 1655 | 189 | W. Cameron | 192 | 11/19/49 | 3,750.00 | 100.00 | 1,715.63 |
| 1656 | 190 | W. Cameron | 192 | 11/19/49 | 75,550.00 | 100.00 | 34,564.13 |
| 1657 | 191 | W. Cameron | 193 | 11/19/49 | 50,550.00 | 100.00 | 23,126.63 |
| 1658 | 192 | W. Cameron | 193 | 11/19/49 | 3,758.00 | 100.00 | 1,719.29 |
| 1659 | 193 | W. Cameron | 194 | 11/19/49 | 10,150.00 | 100.00 | 4,643.25 |
| | | | | | | | $ 621,009.71 |

This Exhibit is for information only. This sum is not to be included in determining the net balance pursuant to Paragraph 8 of the Decree as it was fully received before June 5, 1950 and is not allocable.

(1) Per cent of land lying in area described in paragraph 1 of Decree.

(2) Amount which would be due if payment were allocable on a day by day basis.

# EXHIBIT E

Sums Received By The State of Louisiana and The United States of America Subsequent to June 5, 1950
Area Described in Paragraph 1 of The U. S. Supreme Court Supplemental Decree Rendered December 13, 1965

| Lease Number | | Location | | | | Applicable To Area Described In Paragraph 1 of Decree | |
|---|---|---|---|---|---|---|---|
| State | OCS | Area | Block | Period Covered | Total Received (1) | Per cent | Amount |
| 1633 | 212 | East Cameron | 88 | 11/19/50 to 11/19/51 | $ 15,050.00 | 100.00 | $ 15,050.00 |
| 1634 | 213 | East Cameron | 89 | 11/19/50 to 11/19/51 | 17,550.00 | 100.00 | 17,550.00 |
| 1635 | 214 | East Cameron | 89 | 11/19/50 to 11/19/51 | 12,550.00 | 100.00 | 12,550.00 |
| 1636 | 215 | East Cameron | 89 | 11/19/50 to 11/19/51 | 5,050.00 | 100.00 | 5,050.00 |
| 1407 | 388 | Ship Shoal | 117 | 5/10/51 to 5/10/54 | 7,125.00(2) | 100.00 | 7,125.00(2) |
| 1408 | 389 | Ship Shoal | 118 | 5/10/51 to 5/10/54 | 15,075.00(2) | 100.00 | 15,075.00(2) |
| 1262 | 373 | Main Pass | 40 | 8/ 5/51 to 8/ 5/54 | 11,250.00(2) | 12.48 | 1,404.00(2) |
| | | | | | | | $ 73,804.00 |

(1) State oil and gas leases require a bonus. The lessee acquires the right to commence actual drilling within twelve (12) months. The leases in effect contain an option to defer the drilling by another twelve (12) months by paying a sum equal to half of the first consideration or bonus. Such subsequent payments are often called "delay rentals". Like sums were received by the United States of America.

(2) The amounts shown represent payments for a three year period as indicated.

COPY BOUND VERTICAL

# EXHIBIT F

Sums Received From Pipe Line Rights of Way Subsequent To June 5, 1950
Area Described in Paragraph 1 of The U. S. Supreme Court Supplemental Decree Rendered December 13, 1965

| Date | Grantee | Number | Description-Area | Total | | Applicable to Area Described In Paragraph 1 of Decree | | Funds Impounded (1) |
|---|---|---|---|---|---|---|---|---|
| | | | | Rods | Consideration | Rods | Amount | |
| 4/ 9/57 | Tennessee Gas Transmission Co. | ..... | To Blks. 49, 59, 60, 61, 62, 63, 64, 65, 66, 67, 70, and 71-E. Cameron Area. | 16,195.21 | $15,000.00 | 9,863.32 | $ 9,135.41 | ..... |
| 4/ 8/58 | Transcontinental Gas Pipe Line Co. | ..... | To Blk. 110-W. Cameron Area. | 7,049.30 | 21,147.90 | 796.48 | 2,389.44 | ..... |
| 5/25/59 | Transcontinental Gas Pipe Line Co. | ..... | To Blk. 116, 117, 118, 119, 129, 139, 150, 161, 172, and 184-Eugene Island Area. | 13,907.50 | 41,722.50 | 8,257.12 | 24,771.36 | ..... |
| 7/ 8/59 | Transcontinental Gas Pipe Line Co. | ..... | To Blks. 77 and 86-Vermilion Area. | 1,554.88 | 4,664.64 | 1,233.30 | 3,699.90 | ..... |
| 7/17/61 | Tennessee Gas Transmission Co. | 115 | To Blks. 55 and 56-S. Timbalier Area. | 5,854.84 | 17,565.00 | 539.39 | 1,618.17 | ..... |
| 9/21/61 | Tennessee Gas Transmission Co. | 126 | Blk. 49 to Blk. 48, E. Cameron Area. | 1,245.59 | 3,738.00 | 1,245.59 | 3,738.00 | ..... |
| 6/25/62 | Tennessee Gas Transmission Co. | 195 | Blk. 49 to Blk. 48, E. Cameron Area. | 710.21 | 2,130.63 | 710.21 | 2,130.63 | ..... |
| 2/15/65 | Tennessee Gas Transmission Co. | 487E | Blk. 71 E. Cameron to Blk. 47 Vermilion. | 6,128.13 | 24,000.96 | 348.48 | 1,393.92(2) | $ 1,393.92 |
| 3/31/65 | Superior Oil Co. | 500E | To Blk. 109-West Cameron. | 6,690.14 | 26,760.56 | 115.15 | 460.60(2) | 460.60 |
| 5/ 7/65 | Shell Pipe Line Corporation. | 524E | To Blk. 103-West Delta. | 9,155.65 | 36,623.24 | 45.45 | 181.80(2) | 181.80 |
| 5/ 7/65 | Gulf Oil Corporation. | 525E | To Blk. 99-West Delta..... | 11,640.00 | 40,428.00 | 478.79 | 1,436.37(2) | 1,436.37 |
| | | | | | | | $50,955.60 | $ 3,472.69 |

(1) Impounded in accordance with Act 29 of 1964 Louisiana Revised Statutes 41:1174.

(2) Plat attached to right of way grant showed the right of way to a line 3 miles seaward of Louisiana's claimed coast line; however, this line is inaccurately placed on the plat resulting in what appears to be grants of rights of way in lands described in Paragraph 1 of the Decree.

No. 9, Orig.

Account by United States, pursuant to supplemental decree, December 13, 1965, filed on Feb. 25, 1966. (Not Printed)

and

Motion of United for leave to file amended account pursuant to the supplemental decree filed on April 26, 1966. (Not Printed)

# In the Supreme Court of the United States

OCTOBER TERM, 1965

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NO. 9, ORIGINAL

UNITED STATES OF AMERICA, PLAINTIFF

*v.*

STATE OF LOUISIANA, ET AL.

---

**OBJECTIONS TO THE ACCOUNTING OF THE STATE OF LOUISIANA**

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By paragraph 7 of the Supplemental Decree entered herein on December 13, 1965, 382 U.S. 288, 293, the Court directed both parties to serve and file certain accounts within 75 days, and by paragraph 8 thereof, 382 U.S. at 294, it provided that objections to such accounts might be filed within 60 days thereafter. Both parties served and filed their accounts on February 25, 1966. Both parties have subsequently discovered certain errors in the accounts submitted and have moved the Court for leave to file corrections thereto. Pursuant to paragraph 8 of the Supplemental Decree of December 13, 1965, the United States now makes the following objections to the account of the State of Louisiana as so corrected:



215-296—66

1. The United States objects to paragraph 1 of said account insofar as it either (1) denies that the State of Louisiana is required to make payment of any amounts received by it after June 5, 1950, as bonuses or rentals on the leases enumerated in said paragraph and in Exhibit A to said account to the extent that such bonuses or rentals are attributable to lands described in paragraph 1 of the Supplemental Decree of December 13, 1965, or (2) asserts that the State's liability to pay such amounts is contingent upon validation by the United States of the several leases referred to.

2. The United States objects to paragraph 3 of said account insofar as it denies or reserves the question of the State's liability to make payment of amounts collected by the State after June 5, 1950, as severance taxes on production within the area described in paragraph 1 of the Supplemental Decree.

3. The United States objects to paragraph 5 of said account insofar as it denies that the State is required to make payment to the United States or to any lessee of amounts received by the State after June 5, 1950, as bonuses or rentals to the extent that such payments are attributable to lands within the area described in paragraph 1 of the Supplemental Decree.

4. The United States objects to paragraph 6 of said account insofar as it denies that the State is required to pay to the United States or to any lessee any amounts received by the State after June 5, 1950, as payment for pipeline easements in lands described in paragraph 1 of the Supplemental Decree.

The foregoing objections, numbers 1 through 4, are made on the ground that under this Court's Final Decree of December 12, 1960, 364 U.S. 502, and its Supplemental Decree of December 13, 1965, 382 U.S. 288, the State of Louisiana is required to account to the United States for, and to pay to the United States or other persons entitled thereto, all sums of money derived by the State after June 5, 1950, either by sale, leasing, licensing, exploitation or otherwise, from or on account of any of the lands, minerals or resources within the area described in paragraph 1 of the Supplemental Decree, and that all of the sums of money referred to in the foregoing objections were so derived by the State of Louisiana, and are therefore required to be paid by the State to the United States or other persons entitled thereto.

5. The United States objects to the account as to State Lease No. 4595 (Exhibit A) on the ground that it represents an erroneous determination of the portion of the payments received under said lease that is properly attributable to the area described in paragraph 1 of the Supplemental Decree.

6. The United States objects to the account as to State Lease No. 3773 (Exhibit A) insofar as it shows as royalty a larger amount than was actually received by the State of Louisiana as royalty, including therein a portion of the amount received by the State as severance tax, and fails to list the entire amount received by the State as severance tax. This objection is made on the ground that all money received by the State as royalty, and none other, should be re-

ported as royalty, and all money received by the State as severance tax should be reported as severance tax.

We make no argument in support of our objections at this time, as it is our understanding that under paragraph 8 of the Supplemental Decree these objections merely serve to preserve the points raised, and that argument in support of them should be deferred until the issues are presented to the Court by motion for settlement of the account as provided by paragraph 8 of the Supplemental Decree.

Respectfully,

THURGOOD MARSHALL,
*Solicitor General.*

ARCHIBALD COX,
*Special Assistant to the Attorney General.*

LOUIS F. CLAIBORNE,
*Assistant to the Solicitor General.*

GEORGE S. SWARTH,
*Attorney.*

APRIL 1966.

U.S. GOVERNMENT PRINTING OFFICE: 1966